

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WASHINGTON  
AT TACOMA

CAROL VAUGHN, in her representative capacity as  
Personal Representative of the ESTATE OF MICHAEL  
COHEN,

Plaintiff/Counter  
Defendant/Third Party Defendant/Cross Defendant,  
v.

LOREN COHEN, et al.

Defendants/  
Counter Plaintiffs,

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WILLIAM NEWCOMER,

Plaintiff/Counter Defendant,

v.

LOREN COHEN, et al.

Defendants/Counter  
Plaintiffs/Third-Party Plaintiffs,

v.

AMARA COHEN, individually, and SUSAN COHEN,  
Trustee of the Michael Arthur Cohen Spousal  
Equivalent Access Trust, CAROL VAUGHN,  
individually, and in her representative capacity as  
Personal Representative of the ESTATE OF MICHAEL  
COHEN, UNITED STATES OF AMERICA  
(DEPARTMENT OF INTERNAL REVENUE), and BR  
NEWCOMER, LLC,

Third-Party  
Defendants/Counter Defendants/Counter Plaintiffs

Case No. 3:23-cv-6142-TMC

**STIPULATED MOTION AND  
ORDER FOR DISMISSAL  
UNDER FED. R. CIV. P. 41(a)  
(2)**

NOTED FOR HEARING  
APRIL 10, 2025

1 The United States and Loren Cohen and his related entities (the “Parties”), as part of an  
2 arms-length negotiation pursuant to mediation with the Court appointed settlement judge, and to  
3 avoid the risks and costs of litigation, subject to the approval of this Court, stipulate to dismissal  
4 of their claims described below pursuant Federal Rule of Civil Procedure 41(a)(2) as follows:

5 1. On April 10, 2025, the Parties finalized a settlement that resolves all claims in this  
6 suit asserted by the United States and all claims asserted by Loren Cohen and his related entities  
7 against the United States.

8 2. Pursuant to the terms of the settlement agreement and Rule 41(a)(2), this Court  
9 shall retain exclusive jurisdiction to effectuate the terms of the settlement agreement. *See*  
10 *Kokkonen v. Guardian Life Ins. Co. of Am.*, 511 U.S. 375, 381-82 (1994).

11 3. Pursuant to the terms of the settlement agreement, Loren Cohen has agreed to  
12 make certain payments to the United States over a period of approximately one year, and the  
13 United States will look solely to Loren Cohen and no other party for satisfaction of that tax  
14 liability.

15 4. If Loren Cohen makes all payments according to the terms of the settlement  
16 agreement, no further action is required in this proceeding by the Parties.

17 5. If Loren Cohen defaults on the payment terms of the settlement agreement, the  
18 Court will enter the judgment (attached as Exhibit A) against Loren Cohen on the United States’  
19 motion. Loren Cohen has agreed to waive all defenses to entry of the attached judgment other  
20 than those specified in the settlement agreement. The Consent Judgment shall not be entered  
21 except upon the United States’ motion.

22 6. Subject to the approval of this Court, the following claims are dismissed under  
23 Rule 41(a)(2):

- 24 a. PC Collections, LLC, and Loren Cohen’s claims against the United States, Dkt. 1-  
25 3 at 13-15;

b. the United States' Uniform Voidable Transfer Act claim asserted against Loren Cohen, Dkt. 14 at 15-16; and

c. the United States' claim against the Estate of Michael Cohen to reduce to judgment federal income tax assessments for 2020, Dkt. 14 at 13-15.

7. The settlement and the dismissal described above finally resolve all claims in this suit involving the United States.

Respectfully submitted this 10th day of April 2025.

TERRELL MARSHALL LAW GROUP  
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U.S. DEPARTMENT OF JUSTICE  
TAX DIVISION

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Marital Community; Loren Cohen Trustee  
of LMC Family Trust; BR Real Estate  
Investments LLC, Two Bonney Ridge LLC,  
and PC Collections LLC*

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1 IT IS SO ORDERED.

2 Dated this 10th day of April, 2025.

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5 The Honorable Tiffany M. Cartwright  
6 United States District Judge  
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**CERTIFICATE OF SERVICE**

I hereby certify that on this 10th day of April, 2025, I electronically filed the foregoing **STIPULATED MOTION AND ORDER FOR DISMISSAL UNDER FED. R. CIV. P. 41(a)(2)**, with the Clerk of the Court using the CM/ECF system, which will send notification of such filing to the following:

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17 *Bonney Ridge LLC; and PC Collections, LLC*

18 *s/ Timothy J. Huether*  
19 \_\_\_\_\_  
20 TIMOTHY J. HUETHER  
21 Trial Attorney  
22 U.S. Department of Justice  
23 Tax Division